

### ABSTRACT

A process for producing a magnetic recording medium is provided, the medium being formed from a non-magnetic flexible support, a non-magnetic layer comprising a non-magnetic powder and a binder, and a magnetic layer comprising a ferromagnetic powder and a binder. The non-magnetic layer is provided on top of the support, the magnetic layer is provided on top of the non-magnetic layer, and the non-magnetic powder includes two or more types of non-magnetic powder, including carbon black and a non-magnetic powder other than carbon black. The process includes a step of separately dispersing a non-magnetic liquid A that includes a binder and a non-magnetic powder other than carbon black, and a non-magnetic liquid B that includes carbon black and a binder, and a step of stirring and mixing the non-magnetic liquid A and the non-magnetic liquid B to prepare a non-magnetic coating solution.